



Georgia Department of Revenue Motor Fuel Tax Bulletin

Prepaid State Tax Rates on Motor Fuel Sales

Effective: February 1, 2009

January 2, 2009

Effective February 1, 2009, the Prepaid State Tax Rates set out below must be collected by Georgia licensed distributors on all sales of motor fuel sold to any purchaser not licensed as a Georgia distributor. These Prepaid State Tax rates will be effective February 1, 2009.

All licensed motor fuel distributors (suppliers) in the State of Georgia must collect a Prepaid State Tax on all motor fuel sold to any purchaser not licensed as a Georgia distributor. The Prepaid State Tax rate for each fuel type is based upon an indexed retail sales price converted to a cent per gallon rate. The State Excise Tax rate of 7 ½ cents per gallon must also be collected at the time of sale (except for Aviation Gasoline, which is generally subject to a 1 cent per gallon excise tax).

The Gasoline and Special Fuels rates have been revised due to a 25% change in the average prices. All other tax rates remain unchanged from the January 1, 2009 posted rates.

<u>Motor Fuel Type</u>	<u>3% Prepaid State Tax Rate</u> <u>(State, County & Municipalities Only)</u>	<u>4% Prepaid State Tax Rate</u> <u>(All Other Motor Fuel Sales)</u>
1. Gasoline	\$0.039 ¢ Per/Gal.	\$0.053 ¢ Per/Gal.
2. Diesel (Clear/Dyed)	\$0.077 ¢ Per/Gal.	\$0.103 ¢ Per/Gal.
3. Aviation Gasoline	\$0.135 ¢ Per/Gal.	\$0.181 ¢ Per/Gal.
4. L.P.G.	\$0.072 ¢ Per/Gal.	\$0.096 ¢ Per/Gal.
5. Special Fuels (includes CNG)	\$0.038 ¢ Per/Gal.	\$0.051 ¢ Per/Gal.

FOR MORE INFORMATION

The Prepaid State Tax Rate is published semi-annually and is posted to the Department of Revenue web site in May and November of each year, or more frequently, if a revision is required. Should you have any questions regarding this bulletin, please visit our Internet site at www.dor.ga.gov or call the Taxpayer Services Division, Motor Fuel Unit, 8:00 a.m. to 4:30 p.m., EST, Monday through Friday, excluding holidays, at (404) 417-6710. Persons with hearing or speech impairments may call our TDD line at (404) 417-4302.



Georgia Department of Revenue Sales Tax Bulletin

Prepaid Local Tax on Motor Fuel Sales

Effective: February 1, 2009

January 2, 2009

Effective February 1, 2009, the Prepaid Local average retail sales prices set out below must be collected by Georgia licensed distributors on all sales of motor fuel sold to any purchaser not licensed as a Georgia distributor. These Prepaid Local average retail sales prices will be effective February 1, 2009.

All licensed motor fuel distributors (suppliers) in the State of Georgia must collect a Prepaid Local Tax on all motor fuel sold for highway use at the time the Prepaid State Tax and the State Excise Tax is collected. The average retail sales price is used to calculate the taxable sales subject to the Prepaid Local Tax.

The Gasoline and Special Fuels average retail sales prices have been revised due to a 25% change in the average prices. All other average retail sales prices remain unchanged from the January 1, 2009 posted prices.

<u>Motor Fuel Type</u>	<u>Average Retail Price</u>
1. Gasoline	\$ 1.316 Per/Gal.
2. Diesel (Clear/Dyed)	\$ 2.573 Per/Gal.
3. Aviation Gasoline	\$ 4.516 Per/Gal.
4. L.P.G.	\$ 2.409 Per/Gal.
5. Special Fuel (includes CNG)	\$ 1.282 Per/Gal.

FOR MORE INFORMATION

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